



**The Comptroller General  
of the United States**

Washington, D.C. 20548

## **Decision**

**Matter of:** Angelo N. Grandelli - Temporary Quarters  
Subsistence Expenses - Meal Costs  
**File:** B-226937  
**Date:** June 10, 1988

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### **DIGEST**

A Veterans Administration employee transferred from Michigan to New York was authorized 60 days of temporary quarters subsistence expenses. He was allowed full payment in the amount of \$3,256.81 on his claim for reimbursement of his meal costs based on his itemized listing of the actual cost of each meal and an agency determination that these costs were reasonable. Additional reimbursement is denied on a supplemental claim in the amount of \$950 for groceries the employee later asserted had been transported from Michigan to New York and used in temporary quarters. The Federal Travel Regulations limit reimbursement to reasonable expenses, and the record provides no basis to disturb the agency's determination that his reasonable subsistence expenses had already been fully reimbursed. Furthermore, the record shows that the \$950 claimed was an estimate. Such estimate is insufficient to establish actual grocery costs, as the regulations require.

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### **DECISION**

In this case, we decide that Mr. Angelo N. Grandelli is not entitled to additional temporary quarters subsistence expenses claimed in the amount of \$950.1/

### **BACKGROUND**

Mr. Grandelli is an employee of the Veterans Administration. He was transferred from Battle Creek, Michigan, to Brooklyn, New York, in 1986. The Veterans Administration authorized him temporary quarters subsistence expenses for the 60-day period between June 1 and July 30, 1986, while he made

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1/ The Director, Office of Budget and Finance, Veterans Administration, requested this decision.

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arrangements to obtain a permanent residence in the vicinity of Brooklyn.

In accordance with this authorization, Mr. Grandelli rented a furnished house in Brooklyn during that 60-day period for use as temporary lodgings for himself, his wife, and his four children. He subsequently filed a claim for reimbursement of their expenses for lodgings, meals, and laundry during that period.

Concerning the meals expense portion of his claim, Mr. Grandelli itemized the costs of a breakfast, a lunch, and a dinner for each day of the 60-day period. He claimed reimbursement in a total amount of \$3,256.81 for 180 meals consumed during that period. Upon inquiry from agency officials, he explained that most of the itemized costs were based on the expense of groceries used for meals prepared at home, but that higher costs were listed for some meals which had been purchased at restaurants. The responsible agency officials then determined that the amount claimed was reasonable, and Mr. Grandelli was authorized full reimbursement of the \$3,256.81 claimed.

After he received that reimbursement, Mr. Grandelli claimed additional reimbursement in the amount of \$950 for groceries that he said were purchased in Michigan and used for meal preparation in the Brooklyn temporary quarters. He essentially asserted that his original claim was in error in that he failed to take into account additional foodstuffs which were purchased at grocery stores at his old duty station in Michigan, and which were transported to New York and then consumed during the period of his occupancy of temporary quarters in Brooklyn.

The Veterans Administration denied Mr. Grandelli's supplemental claim for \$950. The agency concluded that an overall review of the amount claimed for meals showed the prior expenditures claimed to be reasonable for a family of six. Since he had been reimbursed the full amount claimed, the agency held he was entitled to no further reimbursement. The agency further concluded that his failure to itemize the additional groceries precluded a proper review of the extra amount claimed. Mr. Grandelli requested a final ruling from the Comptroller General.

#### ANALYSIS AND CONCLUSION

We agree that the supplemental claim should be denied. Under the Federal Travel Regulations, reimbursement is limited to actual subsistence expenses incurred, provided these are reasonable as to amount. Federal Travel

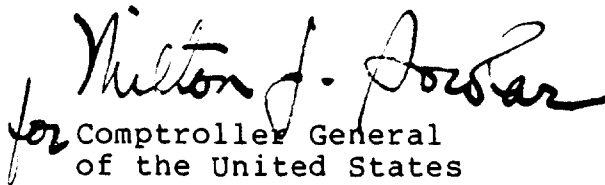
Regulations (FTR), para. 2-5.4a, incorp. by ref., 41 C.F.R. § 101-7.003. It is the responsibility of the employing agency, in the first instance, to determine whether the expenses claimed are reasonable in amount. We will not substitute our judgment for that of the agency, in the absence of evidence that the agency's determination was clearly erroneous, arbitrary, or capricious. See Jesse A. Burks, 55 Comp. Gen. 1107, 1110 (1976); and 56 Comp. Gen. 604 (1977).

In addition, the actual expenses for meal costs must be itemized in a manner that will "permit at least a review of the amounts spent daily for (1) lodging, (2) meals and (3) other allowable items of subsistence . . . ." FTR para. 2-5.4b. A mere estimate of the cost does not permit the employing agency to review the amounts spent daily for subsistence. Consequently, estimates of meal costs are not generally acceptable. See B-171098, Jan. 28, 1971; B-169923, Aug. 14, 1970.

Here, Mr. Grandelli has furnished no description of the food he transported from Michigan to New York, nor has he provided any information as to how he established its value at \$950. In these circumstances, we have no basis to conclude that the \$950 value assigned to the food was anything more than a rough estimate of actual cost. Moreover, we have no basis to disturb the Veterans Administration's determination that his reasonable subsistence expenses had already been fully reimbursed.

We note that the official form on which Mr. Grandelli submitted his meal costs (Standard Form 1012) specifically instructed him to show the amount incurred for each meal and the daily total meal cost. The form stated that failure to provide the information required to support the claim could result in loss of reimbursement. It is our view that under this standard, Mr. Grandelli has not met his burden of proving the liability of the United States for the additional amounts at issue here, which are in excess of the amounts previously allowed as actually and reasonably incurred for meal costs.

We therefore deny his supplemental claim.

  
for Comptroller General  
of the United States